

# EXHIBIT B

**DELPHI CORPORATION**  
**SUMMARY OF PROFESSIONAL**  
**TIME CHARGES AND FEES BY TIME DETAIL CATEGORY**  
**FOR THE PERIOD**  
**FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

**EXHIBIT B**

Listed below are the hours incurred and associated time charges for each time detail category.

Time Detail Category	February 1, 2007 through May 31, 2007		Cumulative <sup>2</sup>	
	Hours	Fees \$	Hours	Fees \$
Accounting/Auditing	-	-	-	-
Asset Analysis and Recovery	-	-	-	-
Asset Disposition	14.3	7,593	23.1	12,623
Business Analysis	932.5	469,418	1,583.1	819,495
Business Operations	323.9	185,325	536.0	302,235
Case Administration	70.8	25,786	138.3	58,272
Claims Administration and Objections	212.5	87,813	433.3	171,576
Corporate Finance	102.7	68,147	239.7	147,425
Data Analysis	224.2	107,738	539.5	261,294
Employee Benefits/Pensions	33.5	19,261	115.1	54,519
Fee/Employment Applications	109.9	32,386	240.0	69,185
Fee/Employment Objections	-	-	30.3	18,106
Financing	-	-	37.8	23,194
Litigation	-	-	-	-
Litigation Consulting	-	-	-	-
Meetings of Creditors	125.4	78,771	348.4	215,877
Plan and Disclosure Statement	-	-	-	-
Reconstruction Accounting	-	-	-	-
Relief from Stay Proceedings	-	-	-	-
Tax Issues	6.0	3,705	46.8	26,110
Travel <sup>1</sup>	20.0	6,660	54.0	16,330
Valuation	-	-	-	-
<b>TOTALS:</b>	<b>2,175.7</b>	<b>\$ 1,092,603</b>	<b>4,365.4</b>	<b>\$ 2,196,241</b>
<b>Hours and Fees from October 19, 2005 through September 30, 2006</b>				
<b>Total Hours and Fees</b>	<b>2,175.7</b>	<b>\$ 1,092,603</b>	<b>12,453.0</b>	<b>\$ 5,756,786 <sup>3</sup></b>
<b>Total Expenses</b>		<b>\$ 14,758</b>	<b>16,818.4</b>	<b>\$ 7,953,027</b>
<b>Total Fees and Expenses Due</b>		<b>\$ 1,107,361</b>		<b>\$ 193,737</b>
				<b>\$ 8,146,764</b>

<sup>1</sup> This reflects non-working travel time voluntarily limited to a maximum of 2.0 hours per trip and billed at half rate.

<sup>2</sup> Cumulative for the category codes put in place by the Fee Committee as of October 1, 2006.

<sup>3</sup> Cumulative total to October 1, 2006 (prior to category code changes put in place by the Fee Committee).